

Amendments to the Specification:

Please amend the specification as follows:

Please replace the paragraph starting at page 24, line 5, ending at line 32, with the following rewritten paragraph:

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The heat exchanger 170 is formed of flat sheets and corrugated sheets alternately laminated together. The heat exchanger 170 has a heat exchanging portion 171 having a shape of rectangular ~~parallelepiped~~ parallelepiped. The heat exchanging portion 171 is formed with first cells 172 and second cells 173 that are alternately laminated together at right angles relative to each other. In fact, the first and second cells 172 and 173 are formed by arranging adjacent corrugated sheets at right angles relative to each other. The heat exchanging portion 171 is disposed at a central portion of the casing 138. The heat exchanger 170 is further formed at both side ends of the second cells 173 with first and second tanks 174 and 176 that communicates with each second cell 173. A water introducing pipe 175 and a water discharging pipe 177 are respectively attached to the first and second tanks 174 and 176. The combustion gas and water are respectively allowed to flow through the first and second cells 172 and 173 of the heat exchanging portion 171. Thus, when water introduced into the first tank 174 from the water introducing pipe 175 passes through the second cells 173, it is heated by the combustion gas flowing through the first cells 172. The casing 138 has a rectangular section at the position of the heat exchanging portion 171. This rectangular section gradually changes into a circular section toward an upstream position. Thus, the casing 138 is fitted at its upstream end with the casing 136 of the combustion catalyst 160. Similarly, the rectangular section of the casing 138 gradually changes into a circular section toward a downstream position.
